

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEBRASKA**

UNITED STATES OF AMERICA,)	
<i>ex rel</i> , JOHN P. RAYNOR)	
)	
Relator,)	Case No. 8:08 CV 48
)	
vs.)	MOTION TO WITHDRAW
)	
NATIONAL RURAL UTILITIES COOPERATIVE)	
FINANCE CORPORATION, <i>et al.</i> ,)	
)	
Defendants.)	

Pursuant to D.NE.Gen.R. 1.3(f), Rebecca S. LeGrand of Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP, submits this Motion to Withdraw from the representation of Defendant Ernst & Young LLP, and states as follows:

1. Under D.NE.Gen.R. 1.3(f) an attorney of record may move for withdrawal from the representation of a party.
2. Rebecca S. LeGrand is one of the counsel for Defendant Ernst & Young LLP. Ms. LeGrand is resigning her association with Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP effective February 4, 2011.
3. Defendant Ernst & Young LLP consents to the withdrawal of Ms. LeGrand. Lawrence S. Robbins, Gary A. Orseck, and Lisa K. Helvin of Robbins, Russell, Englert, Orseck, Untereiner & Sauber LLP, along with Andrew D. Strotman of Cline Williams Wright Johnson & Oldfather, LLP, will remain counsel of record for Defendant Ernst & Young LLP in this matter.
4. No party will be prejudiced by the granting of this motion.

WHEREFORE, the undersigned respectfully requests that the Court grant this Motion to Withdraw Rebecca S. LeGrand as an attorney of record in this case.

Dated: February 4, 2011

ERNST & YOUNG LLP, Defendant

/s/ Andrew D. Strotman

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CERTIFICATE OF SERVICE

It is hereby certified that on February 4, 2011 the foregoing Motion to Withdraw was filed with the Clerk of the United States District Court using the CM/ECF filing system, which will send notification of such filing to all counsel of record. Additionally, a copy of the Motion has been served by mailing the same by regular United States mail, postage prepaid, on February 4, 2011 to the following non-CM/ECF System users:

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/s/ Andrew D. Strotman
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